

# HOUSE BILL No. 1610

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** None (noncode).

**Synopsis:** Property tax exemption filing waiver. Authorizes a nonprofit youth soccer organization to claim retroactive property tax exemptions and refunds for property taxes paid in previous years.

**Effective:** Upon passage.

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**Noe, Murphy**

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January 19, 2005, read first time and referred to Committee on Ways and Means.

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First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

## HOUSE BILL No. 1610

A BILL FOR AN ACT concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The definitions**  
2       **in IC 6-1.1-1 apply throughout this SECTION.**

3       **(b) As used in this SECTION, "taxpayer" means a nonprofit**  
4       **corporation that is an owner of land and improvements:**

5       **(1) that were:**

6               **(A) owned and occupied by the taxpayer during the period**  
7               **preceding the assessment date in 1999 and continuing**  
8               **through the date that this SECTION is effective; and**

9               **(B) used to prepare and create a soccer facility to provide**  
10              **youths with the opportunity to play supervised and**  
11              **organized soccer against other youths;**

12       **(2) for which the property tax liability imposed for property**  
13       **taxes first due and payable in 2000, 2001, 2002, 2003, and**  
14       **2004 exceeded thirty-three thousand dollars (\$33,000), in**  
15       **total, which has been paid by the taxpayer;**

16       **(3) that would have qualified for an exemption under**  
17       **IC 6-1.1-10 from property taxes first due and payable in 2000,**  
18       **2001, 2002, 2003, and 2004 if the taxpayer had complied with**



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1 the filing requirements for the exemption in a timely manner;  
2 and

3 (4) that have been granted an exemption under IC 6-1.1-10  
4 from property taxes first due and payable in 2005.

5 (c) Land and improvements described in subsection (b) are  
6 exempt under IC 6-1.1-10-16 from property taxes first due and  
7 payable in 2000, 2001, 2002, 2003, and 2004, notwithstanding that  
8 the taxpayer failed to make a timely application for the exemption  
9 on or before May 15 of the years listed in this subsection.

10 (d) The taxpayer may file claims with the county auditor for a  
11 refund for the amounts paid toward property taxes on land and  
12 improvements described in subsection (b) that were billed to the  
13 taxpayer for property taxes first due and payable in 2000, 2001,  
14 2002, 2003, and 2004. The claims must be filed as set forth in  
15 IC 6-1.1-26-1(1) through IC 6-1.1-26-1(3). The claims must present  
16 sufficient facts for the county auditor to determine whether the  
17 claimant is a person that meets the qualifications described in  
18 subsection (b) and the amount that should be refunded to the  
19 taxpayer.

20 (e) Upon receiving a claim filed under this SECTION, the  
21 county auditor shall determine whether the claim is correct. If the  
22 county auditor determines that the claim is correct, the county  
23 auditor shall submit the claim under IC 6-1.1-26-4 to the county  
24 board of commissioners for review. The only grounds for  
25 disallowing the claim under IC 6-1.1-26-4 are that the claimant is  
26 not a person that meets the qualifications described in subsection  
27 (b) or that the amount claimed is not the amount due to the  
28 taxpayer. If the claim is allowed, the county auditor shall, without  
29 an appropriation being required, issue a warrant to the claimant  
30 payable from the county general fund for the amount due the  
31 claimant under this SECTION. The amount of the refund must  
32 equal the amount of the claim allowed. Notwithstanding  
33 IC 6-1.1-26-5, no interest is payable on the refund.

34 (f) This SECTION expires December 31, 2007.

35 SECTION 2. An emergency is declared for this act.

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